

Introduced by: Mayor
Date: 07/02/19
Hearing: 08/06/19
Action: Enacted
Vote: 9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2019-14**

AN ORDINANCE AUTHORIZING THE ASSESSOR TO ACCEPT ONE LATE-FILED SENIOR CITIZEN EXEMPTION APPLICATION FOR 2019 FILED AFTER MARCH 31 AND PROVIDING AN EXCEPTION TO KPB 5.12.040(B)

WHEREAS, KPB 5.12.105(E) provides that an application for a senior citizen exemption must be filed by March 31 of the year for which the exemption is sought; and

WHEREAS, in accordance with AS 29.45.030(f) and KPB 5.12.105(E) the assembly may, for good cause shown, waive the claimant's failure to make timely application and authorize the assessor to accept the application as if timely filed; and

WHEREAS, in accordance with KPB 5.12.105(E)(4) if an otherwise qualified claimant is unable to comply with the March 31 deadline for filing an application, and the inability to comply is caused by a serious condition or extraordinary event beyond the taxpayer's control, the assembly may, by resolution, waive the claimant's failure to file the application by such date, and authorize the assessor to accept the application as if timely filed; and

WHEREAS, the applicant submitted an affidavit stating that he had extraordinary circumstances which prevented him from timely filing a 2019 senior citizen exemption application; and

WHEREAS, it has come to the administration's attention that in accordance with KPB 5.12.040(B) the assessor shall not make changes to the assessment roll after June 1 except for the reasons provided therein, which do not include adjustments for late-filed senior exemption applications; and

WHEREAS, as KPB 5.12.040(B) does not allow the assessor to make a change to the assessment roll after June 1 where the assembly has approved a late-filed senior exemption application after June 1 an exception to this code section is required;

NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. Upon reviewing the one late-filed senior citizen exemption application and documentation submitted with this ordinance, the assembly hereby waives the March 31 deadline for filing an application for the 2019 senior citizen exemption

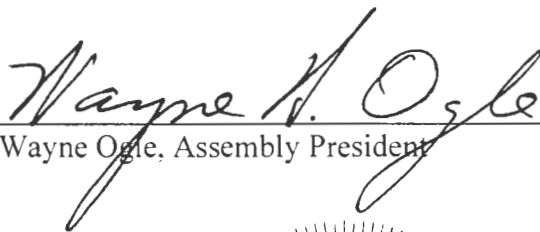
based upon a finding that the applicant was unable to comply with that deadline due to a serious condition or extraordinary event beyond his control.

SECTION 2. That the assessor shall process the applications in accordance with standard assessing department procedures for processing such applications.

SECTION 3. Notwithstanding KPB 5.12.040(B) the assessor is hereby authorized to make a change to the assessment roll after June 1, 2019 should this late-filed senior exemption application be otherwise approved to reflect the approved exemption.

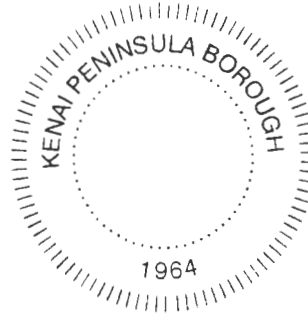
SECTION 4. That this ordinance shall take effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 6TH DAY OF AUGUST, 2019.


Wayne Ogle, Assembly President

ATTEST:


Johni Blankenship, Borough Clerk



Yes: Bagley, Blakeley, Carpenter, Cooper, Dunne, Fischer, Hibbert, Smalley, Ogle
No: None
Absent: None